

Transportation Tax Fund
Highway Users Tax Account
Distributed by Streets and Highways Code Sections 2103-2108
FY 2020-21 Apportionment
September 30, 2020 Apportionment

Code Section	Gasoline		Diesel		Use Fuel		Other Revenue	Total Apportionment
	Percent	Tax	Percent	Tax	Cents/Gallon	Tax		
Counties 2103		\$16,249,841.81						\$ 16,249,841.81
Cities 2103		16,249,841.81						16,249,841.81
TOTAL 2103		\$32,499,683.62						\$ 32,499,683.62
Counties 2104*	11.300000%	\$24,968,304.18	11.500000%	\$6,170,235.70	\$0.01800	\$69,563.02		\$ 31,208,102.90
Grade Separation 2104.1		0.00						0.00
Counties 2105	5.800000%	12,815,589.76	6.500000%	3,487,524.53	0.01035	288.24		16,303,402.53
Cities 2105	5.800000%	12,815,589.76	6.500000%	3,487,524.53	0.01035	288.24		16,303,402.53
Counties 2106**		2,487,693.36						2,487,693.36
Cities 2106**	5.800000%	9,727,896.40						9,727,896.40
Trf To SHA (Former Bicycle Lane Account)		600,000.00						600,000.00
Cities 2107	7.300000%	16,129,966.42	11.500000%	6,170,235.70	0.02590	100,093.47		22,400,295.59
Cities - snow 2107		0.00						0.00
Cities 2107.5		0.00						0.00
Cities 2107.6		0.00						0.00
State Parks & Recreation Fund 2107.7		0.00						0.00
State Highway Account 2108	64.000000%	141,413,404.23	64.000000%	34,338,703.05	various	169,638.91	\$21,006.59	175,942,752.78
State Controller, Support		0.00						0.00
State Controller, E/O		0.00						0.00
State Controller, Pro Rata		0.00						0.00
R & T 8655.5		0.00						0.00
TOTAL 2104-2108	100.000000%	\$220,958,444.11	100.000000%	\$53,654,223.51	various	\$339,871.88	\$21,006.59	\$ 274,973,546.09

* Detail of Apportionment to Counties under Section 2104:

Engineering Costs and Administrative Expenses, County Roads, Section 2104 (a)	\$ 96,686.00
Snow Removal, Sections 2104 (b), 2110	583,333.33
Heavy Rainfall and Storm Damage, Sections 2104 (c), 2110.5	41,666.67
Road Purposes 75% Allocation, Section 2104 (d)	23,406,077.18
Road Purposes, Section 2104 (e & f)	7,080,339.72
Total for Section 2104	\$ 31,208,102.90

** Detail of Apportionment Under Section 2106:

To Counties:

Fixed Amount Section 2106 (a) (\$800.00 per County)	\$ 46,400.00
Balance Section 2106 (b) (2)	2,441,293.36
Total to Counties	\$ 2,487,693.36

To Cities:

Fixed Amount Section 2106 (a) (\$400.00 per City)	\$ 192,400.00
Balance Section 2106 (b) (3)	9,535,496.40
Total to Cities	\$ 9,727,896.40

Transportation Tax Fund
Motor Vehicle Fuel Account
Reconciliation of Revenues
FY 2020-21
August 24, 2020 through September 23, 2020

Section 2103, Motor Vehicle Fuel Tax (MVFT) - Gasoline Revenue:

Motor Vehicle Fuel Tax - Gasoline Revenue Received for the Period Covered	\$	594,289,625.48	
Less: Motor Vehicle Fuel Tax Refund of Gasoline	\$	22,175.20	
Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	<u>594,267,450.28</u>	
Multiply by the Current FY's 2103 Price-Based Excise Tax Percentage (\$0.1850/\$0.5050)		<u>36.63%</u>	\$ 217,680,167.04

Deduct Transfers from Motor Vehicle Fuel Account to General Fund:

R&T Section 8352.3. (b) - Aeronautics Acct	\$	0.00	
R&T Section 8352.4. (b) - Harbors & Watercraft	\$	0.00	
R&T Section 8352.5. (b) - Food and Agriculture Fund	\$	0.00	
R&T Section 8352.6. (a)(2) - Off-Highway Vehicle Trust Fund	\$	4,799,898.54	\$ <u>4,799,898.54</u>

Section 2103, MVFT - Gasoline Revenue, Net of Transfers, for Transfer to Highway Users Tax Account (HUTA)

\$ **212,880,268.50**

Deduct Transfer from HUTA to State Highway Account (SHA):

S&H Section 2103. (a) (1)(C)	\$	0.00	
S&H Section 2103. (a) (1)(D) - Based on Weight Fee Revenues:			
Weight Fee Revenues Transferred for Previous Month's Remaining Balance	\$	0.00	
Weight Fee Revenues - August 2020	\$	139,017,351.16	\$ <u>139,017,351.16</u>

Section 2103, MVFT - Gasoline Revenue Balance Available for Apportionment/Distribution

\$ **73,862,917.34**

Section 2103, MVFT - Gasoline Revenue Apportionment/Distribution to State Programs:

State Transportation Improvement Program (STIP) @ 44%	\$		32,499,683.62
State Highway Operation and Protection Program (SHOPP) @ 12%	\$		8,863,550.10
Local Streets and Roads Program (LS&R) @ 44%:			
City @ 22%	\$	16,249,841.81	
County @ 22%	\$	16,249,841.81	\$ <u>32,499,683.62</u>

Total of Section 2103 Apportionment to State Programs

\$ **73,862,917.34**

Section 2104 - 2108, Motor Vehicle Fuel Tax (MVFT) - Gasoline Revenue:

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	594,267,450.28	
Multiply by the Current Year's Base Excise Tax Percentage (\$0.1920/\$0.5050)		<u>38.02%</u>	\$ 225,940,484.59

Add Jet and Aviation Tax Revenues:

Motor Vehicle Fuel Tax - Aviation	\$	0.00	
Motor Vehicle Fuel Tax - Jet Fuel	\$	255,141.50	\$ <u>255,141.50</u>

Section 2104 - 2108, MVFT - Gasoline, Jet Fuel, and Aviation Revenue Total Amount

\$ **226,195,626.09**

Deduct Total Expenditures and Transfers:

Expenditures:

State Controller, Support, Prior Year	\$	0.00	
State Controller, Support, Current Year	\$	0.00	
CDTFA, Support, Prior Year	\$	0.00	
CDTFA, Support, Current Year	\$	0.00	
BOE Pro Rata Charges	\$	0.00	
SCO Special Tasks	\$	0.00	
SCO Pro Rata Charges	\$	0.00	
SCO GAAP Charges	\$	0.00	
SCO CH 208/04 GAAP Rptg	\$	0.00	
21st Century Project	\$	0.00	
Pro Rata Direct Charges - 0061-9900-2020-590-Pg10	\$	0.00	
Financial Information System - 0061-8880-2020-598-D	\$	0.00	
FSCU Charges	\$	0.00	
Supplemental Pension Payments - Interest Payments - 0061-9892-2017-501-Pg10	\$	0.00	
Rural Health Care	\$	0.00	
University of California	\$	0.00	
Dept. of Personnel Admin Assessment	\$	0.00	

**Transportation Tax Fund
Motor Vehicle Fuel Account
Reconciliation of Revenues
FY 2020-21**

August 24, 2020 through September 23, 2020

Transfers to Various Funds:

Aeronautics Account #0041 for Aviation Gasoline per R&T Sec 8352.3. (a)	\$	0.00	
Aeronautics Account #0041 for Aircraft Jet Fuel per R&T Sec. 8352.3. (a)	\$	255,141.50	
Harbors and Watercraft #0516001 per R&T Sec. 8352.4	\$	0.00	
Agriculture Fund #0111 per R&T Sec. 8352.5	\$	0.00	
Off Highway, #0263 per R&T Sec. 8352.6	\$	4,149,040.48	
Monthly Transfer to GF - Per R&T Sec 8352.6 (A)(2)	\$	833,000.00	
State Parks and Recreation Fund #0392	\$	0.00	
State Parks and Recreation Fund #0392 per B/A Item 3790-012-0061	\$	0.00	
State Parks and Recreation Fund #0392 per B/A Item 3790-013-0061	\$	0.00	
Highway Users Tax Account #0062 per E/O	\$	0.00	
SB84 Principal Loan Repayment	\$	0.00	
Conservation and Enforcement Services Account #0265 per R&T Sec. 8352.8	\$	0.00	\$ 5,237,181.98

Section 2104 - 2108, MVFT - Gasoline Revenue, Net of Total Deductions, Available for Apportionment to SHC Sections 2104-2108

\$ 220,958,444.11

Add Other Revenues:

Use Fuel, Net of Refunds			\$ 339,871.88
Diesel Fuel, Net of Refunds	\$	120,788,436.53	
Multiply by the Current Year's Percentage (17.10/38.50 or 44.42%)		<u>44.42%</u>	\$ 53,654,223.51
Miscellaneous Revenues:			
Regulatory Licenses	\$	0.00	
License and Permits	\$	4,213.45	
License Decal	\$	19,016.27	
Proceeds from Cancelled Warrants	\$	(6,157.10)	
Delinquent Receivable - Cost Recovery	\$	3,933.97	
Income from Investments	\$	0.00	
Settlements/Judgements	\$	0.00	\$ 21,006.59

Section 2104 - 2108, MVFT - Gasoline & Other Revenues for transfer to HUTA, Fund 0062

\$ 274,973,546.09

Section 2103, MVFT - Gasoline Revenue, Net of Transfers, for Transfer to HUTA, Fund 0062

\$ 212,880,268.50

Section 2104 - 2108 MVFT - Gasoline & Other Revenue, for Transfer to HUTA, Fund 0062

\$ 274,973,546.09

Total Amount for Transfer from MVFA to HUTA

\$ 487,853,814.59

Section 2031 (a) - RMRA, Motor Vehicle Fuel Tax (MVFT) - Gasoline Revenue:

Motor Vehicle Fuel Tax - Gasoline Revenue, Net of Refunds	\$	594,267,450.28	
Multiply by the Current Year's SB1 - Gasoline Excise Tax Percentage (\$0.1280/\$0.5050)		<u>25.35%</u>	\$ 150,646,798.65

Deduct Expenditures and Transfers:

RTC 8352.4 (b) - For transfer to State Parks & Recreation Fund, Fund 0392	\$		
RTC 8352.5 (b)(2) - For transfer to Food & Agriculture Fund, Fund 0111	\$		
RTC 8352.6 (a)(2) - For transfer to State Parks & Recreation Fund, Fund 0392	\$	3,321,797.11	\$ 3,321,797.11

SHC Section 2031 (a) and RTC 7360 (c) MVFT - Gasoline Revenue, Net of Transfers, for Transfer from MVFA to HUTA, and from HUTA to RMRA

\$ 147,325,001.54

Add Floor Stock Revenues:

RTC 7361.2 (a) - Storage Tax on Gasoline Floor Stock, Net of Refunds	\$	1,583.58	
RTC 60050.2(a) - Storage Tax on Diesel Floor Stock, Net of Refunds	\$	45.24	\$ 1,628.82

Add MVFT - Diesel Fuel for RMRA

RTC 60050 (b) Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds	\$	120,788,436.53	
SHC 2103.1 (b)(2) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850)		<u>27.79%</u>	\$ 33,567,106.51

Total Amount For Transfer from MVFA to HUTA, and from HUTA to RMRA

\$ 180,893,736.87

Total Amount for Transfer from MVFA to HUTA, and from HUTA to Trade Corridors Enhancement Account (TCEA)

RTC 60050 (b) - Motor Vehicle Fuel Tax - Diesel Fuel, Net of Refunds	\$	120,788,436.53	
SHC 2103.1 (b)(1) - Multiply by the Current Year's Diesel Excise Tax Percentage (\$0.1070/\$0.3850)		<u>27.79%</u>	\$ 33,567,106.51